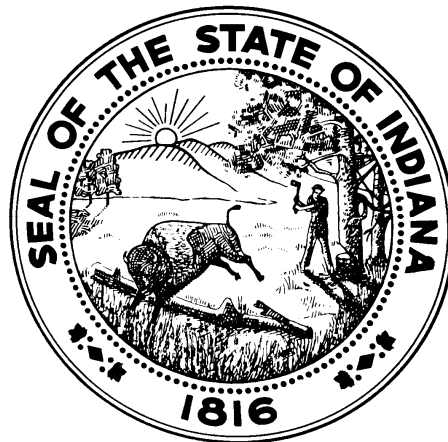


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT
OF

CASS COUNTY CONVENTION, VISITOR,
AND TOURISM COMMISSION
CASS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

12/18/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Bureau Treasurer	Brian Shafer	01-01-06 to 12-31-07
President of the County Council	Chod Gibson	01-01-06 to 12-31-07
President of the Board of County Commissioners	Richard Eller Steven M. Kain	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Cass County Convention, Visitor, and Tourism Commission for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2006.

STATE BOARD OF ACCOUNTS

September 20, 2007

CASS COUNTY CONVENTION, VISITOR, AND TOURISM COMMISSION
CASS COUNTY
AUDIT RESULT AND COMMENT

RECORD INFORMATION

The following items were noted with the keeping of records by the Cass County Convention, Visitor and Tourism Commission:

1. A financial ledger was not maintained
2. Prescribed receipts and checks were not used.
3. Monthly cash reconcilements with the bank were not available for audit.
4. A financial report did not include all the disbursements.
5. Claim forms were not used.
6. Board minutes prior to October 2006 were not presented for audit.
7. Cancelled checks or check images were not provided by the bank.
8. Commission members were not bonded.

Indiana Code 6-9-18-7 states: "All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into the possession of the commission is subject to audit and supervision by the state board of accounts."

CASS COUNTY CONVENTION, VISITOR, AND TOURISM COMMISSION
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2007, with Brian Shafer, Treasurer; Steven M. Kain, President of the Board of County Commissioners; and Thomas R. Keplar, Vice-President of the County Council. The officials concurred with our audit findings.